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TO: Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

FROM: Stephen B. Ackerman, Reg. No. 37,761
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SUBJECT: Docket #:MEG2000001C
Inventor: LEE, J.Y.
Patent #: US6809935
Issue Date: 10/26/2004

Notification of Loss of Entitlement to Small Entity Status, under 37 CFR §1.27(g)(2)

The owner of the subject patent has lost entitlement to small entity status for the subject patent. This letter is intended to provide notification of this loss of entitlement prior to payment of maintenance fees, as required by 37 CFR 1.27(g)(2).

Respectfully submitted,

Stephen B. Ackerman, Reg. No. 37,761